

**Illinois Department of Revenue
Regulations**

**Title 86 Part 640 Section 640.105 Exemptions from the County Water
Commission Service Occupation Tax**

TITLE 86: REVENUE

**PART 640
COUNTY WATER COMMISSION SERVICE OCCUPATION TAX**

Section 640.105 Exemptions from the County Water Commission Service Occupation Tax

The County Water Commission Service Occupation Tax contains the same exemptions found in the Service Occupation Tax Act (Ill. Rev. Stat. 1989, ch. 120, pars. 439.101 et seq.).

(Source: Amended at 15 Ill. Reg. 5770, effective April 5, 1991)